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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

Post Confirmation

SMARTER TODDLER GROUP, LLC,

Chapter 11

Case No. 19-13097(SCC)

Debtor.

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**DECLARATION CONCERNING DISBURSEMENTS OF THE DEBTOR  
FOR THE PERIOD OF FEBRUARY 1, 2021 THROUGH FEBRUARY 25, 2021**

Jonathan S. Pasternak hereby declares and states as follows:

1. I am a partner at the law firm Davidoff Hutcher & Citron LLP, attorneys for the above captioned debtor ("Debtor") and Disbursing Agent under the Debtor's confirmed plan of reorganization (the "Plan").

2. This Declaration is submitted as a summary of the Disbursing Agent's disbursements during the period of February 1, 2021 through February 25, 2021, the date of entry of the Bankruptcy Court order granting a final decree closing the Debtor's Chapter 11 case (the "Reporting Period").<sup>1</sup>

3. During the Reporting Period, the Disbursing Agent disbursed on behalf of the Debtor and pursuant to the Plan the following amounts:

2/1/2021-2/25/2021: \$17,930.49

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<sup>1</sup> The sale of the Debtor's business closed on January 15, 2021, and all the net sale proceeds were distributed to the Disbursing Agent for distribution under the Plan..

4. This is an accurate summary of the Debtor's estate's disbursements for the Reporting Period.

Dated: New York, New York  
February 26, 2021

/s/ Jonathan S. Pasternak  
Jonathan S. Pasternak